

PHILIP A. AMICONE
MAYOR



CITY HALL
YONKERS, NEW YORK 10701

DAN SCHORR
INSPECTOR GENERAL

Ph: 914-377-6107
Fax: 914-377-6990

DEPARTMENT OF
INSPECTOR GENERAL
CITY OF YONKERS

TO: Chuck Lesnick, City Council President
All City Council Members

CC: Philip A. Amicone, Mayor
Louis Kirven, Commissioner, Department of Planning and Development
Yejide Okunribido, Executive Director, YWCA Yonkers

FROM: Dan Schorr, Inspector General *DS*

SUBJECT: Grant Inspection and Review Report for the YWCA of Yonkers
CDBG YR 36: \$85,000

DATE: August 17, 2011

This report is issued in response to City Council Resolution No. 52-2008, which directed the Inspector General to "develop an ongoing oversight program to monitor CBOs [Community Based Organizations] and other entities that receive grant funding from the City of Yonkers," and Resolution No. 94-2008, which directed the Inspector General to "move forward" with the plan that was submitted.

Summary of Findings and Recommendations

The YWCA of Yonkers (YWCA) provides much-needed services and assistance to members of the Yonkers community and has adequate financial controls in place to ensure that grant funds are utilized appropriately and consistent with the approved grant.

Organizational Overview

The YWCA is a not-for-profit organization that first opened in Yonkers in 1892 and is an affiliate of the YWCA of the U.S.A. The YWCA is a multi-service community based organization offering a variety of quality services for women, children, youth, seniors, and the entire community. The YWCA is located at 87 South Broadway.

The YWCA's Child Development Center is currently licensed to provide childcare services to fifty-one children ages six weeks to nine years. The annual Summer Camp helps children and youths make productive use of their free time and provides resources encouraging responsible behavior. The Housing Program offers fifty-one units of housing to community residents in need of supportive housing to help them achieve independence and self-sufficiency. The Senior Nutrition Program offers individuals ages sixty and over opportunities for socialization with peers and nutritious meals as well as information and referrals to available community resources. The YWCA also offers a math tutoring program for school-age children and runs its P.E.A.R.L. Leadership Training Program for girls ages thirteen to eighteen. The building is regularly utilized by non-profit and civic groups for business, social, and community meetings and special events.

Grant Summary

In year 36 of the CDBG program (February 1, 2010 – January 31, 2011), the YWCA received an \$85,000 grant for Child Development Center expansion at 87 South Broadway to help facilitate the renovation of an underutilized portion of the building. This project will create an additional fifty slots for after-school care and enrichment services. This renovation project has a total budget of \$579,300. The City monies were budgeted as follows:

	\$ 43,500	Professional Fees for Building Contractor
	\$ 20,000	Professional Fees for Project Manager
	\$ 18,000	Professional Fees for Architect and Engineer
	\$ 2,000	Legal Fees
	<u>\$ 1,500</u>	Other Expenses
Total:	\$ 85,000	

Site Visit

On July 28, 2011, Inspector General Dan Schorr and Deputy Inspector General Ed Benes met with YWCA Executive Director Yejide Okunribido at the organization's facility at 87 South Broadway. The building was constructed in 1914 and is a six story 33,000 square foot structure that includes a gymnasium, main auditorium, classrooms, residential rooms, apartments, conference rooms, offices, and outdoor playground.

Ms. Okunribido explained that the YWCA has a total annual budget of \$1.6 million and serves approximately 4,000 people each year. There are approximately thirty-five paid staff, of which six are part-time, and additional volunteers who work on various programs. We observed many activities involving children of different ages engaged in group activities. We also toured the area of the building that is under renovation which will allow the YWCA to expand its after school program and create additional space to accommodate more youth and children's programs.

Payments

One claim has been submitted for reimbursement in the amount of \$57,581.20 and was processed by the Planning Department. The claim included all invoices and YWCA cancelled checks, as required by the Planning Department for CDBG claims. According to Ms. Okunribido, the balance of

the grant will be submitted for reimbursement as the YWCA incurs future expenses for the project manager and architect of the renovation project.

Program Participants

Grant recipients are required to submit “Quarterly Progress Reports” to the City that provide statistical information regarding the ethnicity and income levels of people who participated in grant funded programs. Under applicable HUD regulations, programs that receive funding must document that at least 51% of the program participants are from families with low to moderate incomes. At the time of our audit, for the grant year of February 1, 2010 through January 31, 2011, the YWCA had submitted all four progress reports which stated that it assisted approximately 2,258 people who applied for help (not including those utilizing meeting space). The building is located in an area where the median household income is approximately \$16,000 lower than the county average and approximately 77% of students are on free or reduced lunch in the public schools. Thus, the YWCA building funded by CBDG funds satisfies HUD requirements to serve low to moderate income residents.

Internal Controls

We found that the initial payment under the CDBG grant was supported by appropriate documentation and was consistent with the grant budget. There was a system of internal controls that would ensure that grant funds and other YWCA monies were properly expended. Some of the internal controls that the YWCA has in place are:

- Contract with Bass Consulting Group (Bass) to act as the fiscal officer (Bass is on site twice a month and also can review the YWCA financial books online when they are off site)
- An independent Certified Public Accountant who conducts annual financial audits
- Policy that any check over \$1,000 must be signed by both the Executive Director and a board member.

We also found that the YWCA had appropriate written financial policies and procedures, which were drafted by Bass and are reviewed annually and updated when necessary.

Conclusions

The YWCA is a valuable resource to the Yonkers community and utilizes grant money appropriately and consistent with the approved grant. Specifically, we note:

- The YWCA spent Year 36 CBDG funds in accordance with the approved grant budget. There was proper documentation submitted for the initial CBDG reimbursement claim in support of the YWCA payments under the grant.
- The YWCA’s Quarterly Progress Reports showed how the facility was serving the targeted community and meeting specific objectives of their programs.
- The YWCA has a system of internal controls in place that ensures the adequate safeguard of their funds.